

1 SENATE BILL 311

2 **49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009**

3 INTRODUCED BY

4 Pete Campos

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10 AN ACT

11 RELATING TO AGRICULTURE; AMENDING THE SOIL AND WATER
12 CONSERVATION DISTRICT ACT TO PROVIDE FOR FINANCIAL REPORTING,
13 PER DIEM PAYMENTS TO SUPERVISORS AND ANNUAL LEVY.

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15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

16 Section 1. Section 73-20-40 NMSA 1978 (being Laws 1965,
17 Chapter 137, Section 14, as amended) is amended to read:

18 "73-20-40. SELECTION OF SUPERVISOR [~~CHAIRMAN~~] CHAIR--
19 QUORUM--COMPENSATION.--Within a reasonable time after each
20 district election and after newly elected supervisors have
21 completed the oath of office, the supervisors of a district
22 shall organize and shall designate a [~~chairman~~] chair who shall
23 be a supervisor and who shall serve at the pleasure of the
24 supervisors. In the performance of district functions, a
25 majority of supervisors shall constitute a quorum; the

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1 concurrence of the quorum majority shall be required to carry
2 or to determine any matter of district business. Supervisors
3 shall not receive compensation for their services but shall be
4 entitled to be reimbursed in accordance with the provisions of
5 the [~~Per Diem and Mileage Act~~] internal revenue service per
6 diem rate. Supervisors may purchase group health insurance
7 benefits for themselves and their dependents pursuant to the
8 Group Benefits Act and pursuant to the rules and procedures set
9 forth by that act and the risk management division of the
10 general services department."

11 Section 2. Section 73-20-41 NMSA 1978 (being Laws 1965,
12 Chapter 137, Section 15, as amended) is amended to read:

13 "73-20-41. POWERS AND DUTIES OF SUPERVISORS.--

14 A. Supervisors may employ a secretary and other
15 agents, employees and technical or professional experts as they
16 require and may determine qualifications, compensation and
17 duties applicable to any agent, employee or expert engaged.

18 B. Supervisors shall require and provide for the
19 execution of a corporate surety bond in suitable penal sum for
20 and to cover any person entrusted with the care or disposition
21 of district funds or property.

22 C. Supervisors may delegate their powers to one or
23 more supervisors or to one or more district employees, agents
24 or experts.

25 D. Supervisors shall call upon the county clerk of

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1 a county within which all or a part of the district lands are
2 located for advice and assistance with conduct of elections and
3 referenda.

4 E. Supervisors may call upon the district attorney
5 of the judicial district within which all or a part of the
6 district lands may be situate for legal services required by
7 the district. Supervisors may invite the legislative body of
8 any municipality or county within, near or comprising a part of
9 the district to designate a representative to advise and
10 consult with the supervisors on matters affecting property,
11 water distribution or other matters of interest to the
12 municipality or county.

13 F. Supervisors are authorized to adopt and publish
14 rules necessary for the proper execution of district duties and
15 activities. The supervisors shall:

16 (1) keep a full and accurate record of all
17 district proceedings and of all resolutions, rules and orders
18 issued or adopted;

19 (2) provide for ~~[and submit to an annual audit~~
20 ~~of district accounts or receipts and disbursements, in the~~
21 ~~event district receipts total more than five thousand dollars~~
22 ~~(\$5,000) annually]~~ financial reporting as appropriate to the
23 level of the district's revenue;

24 (3) furnish to the commission a complete
25 report of district proceedings and activities during each

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1 fiscal year, including a financial report paid for by the state
2 auditor or the department of finance and administration;

3 (4) furnish or make available to the
4 commission, upon request, district files and copies of rules,
5 orders, contracts, forms and other documents adopted or
6 employed in conducting district activities; and

7 (5) call and give due notice of at least one
8 regular meeting of the supervisors each month of the calendar
9 year, unless otherwise approved by the commission.

10 G. Supervisors and district employees are public
11 employees for the purposes of the Tort Claims Act and shall be
12 provided all insurance and self-insurance coverage provided by
13 the risk management division of the general services
14 department."

15 Section 3. Section 73-20-46 NMSA 1978 (being Laws 1965,
16 Chapter 137, Section 20, as amended) is amended to read:

17 "73-20-46. DISTRICT ASSESSMENTS.--

18 A. In the event a district is unable to meet or
19 bear the expense of the duties imposed upon it by the Soil and
20 Water Conservation District Act, the supervisors may adopt a
21 resolution that, to be effective, shall be approved by
22 referendum in the district and that shall provide for an annual
23 levy for a stated period of up to ten years in a stated amount
24 not exceeding one dollar (\$1.00) [~~or any lower maximum amount~~
25 ~~required by operation of the rate limitation provisions of~~

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1 ~~Section 7-37-7.1 NMSA 1978 upon the assessment authorized by~~
2 ~~this section]~~ on each one thousand dollars (\$1,000) of net
3 taxable value, as that term is defined in the Property Tax
4 Code, of real property within the district, except that real
5 property within incorporated cities and towns in the district
6 may be excluded. The referendum held to approve or reject the
7 resolution of the supervisors shall be conducted with
8 appropriate ballot and in substantially the same manner as a
9 referendum adopting and approving the creation of a proposed
10 district. After the initial authorization is approved by
11 referendum, the supervisors shall adopt a resolution in each
12 following year authorizing the levy. To extend an assessment
13 beyond the period of time originally authorized and approved by
14 referendum, the supervisors shall adopt a new resolution and
15 the district voters shall approve it in a referendum. The
16 extension shall be for the same period of time as originally
17 approved, but the rate of the tax may be different as long as
18 it does not exceed one dollar (\$1.00) on each one thousand
19 dollars (\$1,000) of net taxable value of real property within
20 the district, except that real property within incorporated
21 municipalities in the district may be excluded. If the
22 district is indebted to the United States or the state or any
23 of their respective agencies or instrumentalities, including
24 the New Mexico finance authority, at the time of the expiration
25 of the original authorization, the supervisors may renew the

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1 assessment by resolution for a period not to exceed the
2 maturity date of the indebtedness, and no referendum for that
3 renewal is necessary.

4 B. A resolution authorized under Subsection A of
5 this section shall not be effective, and neither a referendum
6 nor a levy is authorized, unless the resolution is submitted to
7 and approved in writing by the commission.

8 C. In the event a resolution of the supervisors is
9 adopted and approved in accordance with the provisions of
10 Subsection A of this section, the supervisors of the district
11 shall certify by the fifteenth of July of each year to the
12 county assessor of each county in which there is situate land
13 subject to the district assessment:

14 (1) a copy of the resolution of the
15 supervisors;

16 (2) the results of any referendum held in the
17 year the certification is made; and

18 (3) a list of landowners of the district and a
19 description of the land owned by each that is subject to
20 assessment.

21 D. A county assessor shall indicate the information
22 on the tax schedules, compute the assessment and present the
23 district assessment by regular tax bill.

24 E. The district assessment shall be collected by
25 the county treasurer of each county in which taxable district

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1 land is situate in the same manner and at the same time that
2 county ad valorem taxes are levied. The conditions, penalties
3 and rates of interest applicable to county ad valorem taxation
4 apply to the levy and collection of district assessments. A
5 county treasurer shall be entitled to a collection fee equal to
6 the actual costs of collection or four percent of the money
7 collected from the levy of the district assessment, whichever
8 is the lesser.

9 F. District funds, regardless of origin, shall be
10 transferred to and held by the supervisors and shall be
11 expended for district obligations and functions. The
12 supervisors shall prepare an annual budget and submit it for
13 approval to the commission and to the local government division
14 of the department of finance and administration. All district
15 funds shall be expended in accordance with the approved
16 budgets.

17 G. In the event the supervisors of a district
18 determine that there are or will be sufficient funds available
19 for the operation of the district for any year for which an
20 assessment is to be levied, they shall, by resolution, direct
21 the assessor of each county in which taxable district land is
22 situate, by July 15 of each year, to decrease the district
23 assessment or to delete the district assessment reflected on
24 the tax schedules.

25 H. Any levy authorized by the Soil and Water

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1 Conservation District Act and any loan or other indebtedness
2 authorized by that act that will require a levy shall be based
3 exclusively on or levied exclusively on the real property in
4 the district, except that real property within incorporated
5 cities and towns may be excluded."

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